

## CHARTER OF THE CITY OF SAN DIEGO

# Section 111

### **1. Original Charter section approved by voters April 7, 1931**

Section 111. AUDIT OF ACCOUNTS OF OFFICERS. Each year the Council shall provide that an audit shall be made of all accounts and books of all the Departments of the City. Such audit shall be made by independent auditors who are in no way connected with the City. Upon the death, resignation or removal of any officer of the City, the Auditor and Comptroller shall cause an audit and investigation of the accounts of such officer to be made and shall report to the Manager and the Council. Either the Council or the Manager may at any time provide for an independent examination or audit of the accounts of any or all officers of Departments of the City government. In case of death, resignation or removal of the Auditor and Comptroller, the Manager shall cause an audit to be made of his accounts. If, as a result of any such audit, an officer be found indebted to the City, the Auditor and Comptroller, or other person making such audit, shall immediately give notice thereof to the Council, the Manager and the City Attorney and the latter shall forthwith proceed to collect such indebtedness.

### **2. Amendment voted 06-03-2008; effective 07-08-2008**

#### **Section 111: Audit of Accounts of Officers**

Each year the Council shall provide that an audit shall be made of all accounts and books of all the Departments of the City. Such audit shall be made by independent auditors who are in no way connected with the City. Upon the death, resignation or removal of any officer of the City, the City Auditor shall cause an audit and investigation of the accounts of such officer to be made and shall report to the Audit Committee. Either the Audit Committee or the Council may at any time provide for an independent examination or audit of the accounts of any or all officers or Departments of the City government. In case of death, resignation or removal of the City Auditor, the Audit Committee shall cause an audit to be made of his or her accounts. If, as a result of any such audit, an officer be found indebted to the City, the City Auditor, or other person making such audit, shall immediately give notice thereof to the Audit Committee, the Council, the Manager and the City Attorney, and the latter shall forthwith proceed to collect such indebtedness.

**3. Amendment voted 06-07-2016; effective 07-18-2016**

See current Charter.